--- 20 “Large” cigarettes - “Series of 1897” - *in black ink* - 22 x 28 mm. - scanned at 200% scale ---

--- overprinted OVER / 3 POUNDS / PER 1000 - in three lines of 2 mm. Gothic letters ---

The **Budget of 1897** increased the excise duty to $ 3.00 per thousand for ***foreign leaf*** cigarettes weighing *less than* three pounds per thousand, and to $ 8.00 per thousand for cigarettes weighing *over* three pounds per thousand.

★**RC-196** - 20 large cigarettes, perf 12
stamped **OVER / 3 POUNDS / PER 1000**

★**RC-196 CP** - 20 large cigarettes, perf 12,
stamped **OVER / 3 POUNDS / PER 1000**,
plus **CANCELLED** in 3 mm. Gothic

★**RC-196 CRP** - 20 large cigarettes, perf 12,
stamped **OVER / 3 POUNDS / PER 1000**,
plus **CANCELLED** and **Registered**

--- 20 “Large” cigarettes - “Series of 1897” - *in black ink* - 22 x 28 mm. - scanned at 200% scale ---

--- inscribed OVER 3 POUNDS PER 1000 - approved January 17th 1903 ---

★**RC-204** - 20 large cigarettes, perf 12,
inscribed OVER 3 POUNDS PER 1000

★**RC-204 SP** - 20 large cigarettes, perf 12,
inscribed OVER 3 POUNDS PER 1000
stamped ***Sample*** in script, with full gum

★**RC-204 DP** - 20 large cigarettes,
inscribed OVER 3 POUNDS PER 1000,
die proof [F-161] on thin proof paper

★**RC-204 SP** - 20 large cigarettes, perf 12,
inscribed OVER 3 POUNDS PER 1000,
stamped **SPECIMEN** in 5 mm. rose Gothic

--- 20 Large Cigarettes - 23 x 28 mm. - [a paste-up proof] ---

--- with approval by Ottawa on December 1st 1902 ---

The following paste-up die proof is scanned ***from a photocopy provided by Fritz Angst*** at BNAPEX 1999 in Vernon, B.C. While the details are not sharp, the following is interesting since it shows the design build-up process for the *large cigarette* stamp from the *regular* twenty cigarette stamp.

20 Cigarettes, the *paste-up* design as approved by ABN on November 13th, 1902
and approved for Ottawa by *W.J. Gerald* and *JAM.* on December 1st, 1902

--- the twenty Cigarette Plates for the oversized C-305 ---

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 8th 1944, *L. A. White* and *C.R. Coombs* record the destruction of plate No. 2 for the twenty large cigarettes "Series of 1897" stamp, the Lee Brandom **C-305**. This 260 impression plate was probably arranged - 2 by (10 x 13) stamps. [this information is derived from the research of Chris Ryan]

--- 20 Large Cigarettes - 23 x 28 mm. - scanned at 100% scale ---

--- the recess printed Die Proof - with final approval by Ottawa on January 17th 1903 ---

This completed recess printed die proof was scanned ***from a photocopy provided by Fritz Angst*** at BNAPEX 1999 in Vernon, B.C.

--- recess printed by ABN - with approval for Ottawa by *W.J. Gerald,* on January 17th, 1903 ---

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File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1897 \ black \ 20 large cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 10th 2013, JBH